

EXHIBIT B

Declaration of Neil Goldstein

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| UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY | |
| <i>Caption in Compliance with D.N.J. LBR 9004-1(b)</i> SAUL EWING LLP Stephen B. Ravin, Esquire Turner N. Falk, Esquire One Riverfront Plaza 1037 Raymond Blvd., Suite 1520 Newark, NJ 07102-5426 Telephone: (973) 286-6714 E-mail: stephen.ravin@saul.com turner.falk@saul.com <i>Counsel to the Debtors and Debtors in Possession</i> | |
| In re: | Chapter 11 |
| NEW JERSEY ORTHOPAEDIC INSTITUTE LLC, <i>et al.</i> , | Case No. 25-11370 (JKS) |
| Debtors. ¹ | (Jointly Administered) |

DECLARATION OF NEIL GOLDSTEIN

1. I am a Principal in the firm of Elementary Business Inc. (“**Elementary Business**”), which serves as accounting consultant to the debtors and debtors-in-possession (the “**Debtors**”).
2. I have read the foregoing application of Elementary Business for allowance of compensation and reimbursement of expenses and know the contents thereof and that the same are true and correct, to the best of my knowledge, information and belief.
3. There is no agreement or understanding between Elementary Business and any other person for a division of compensation as Debtors’ accounting consultant.

¹ The last four digits of Debtor New Jersey Orthopaedic Institute LLC’s tax identification number are 3560; the last four digits of Debtor Northlands Orthopaedic Institute LLC’s tax identification number are 9828. The location of both Debtors’ principal place of business and the Debtors’ service address in these Chapter 11 Cases is 504 Valley Road, Suite 200, Wayne NJ 07470.

4. No division prohibited by the Bankruptcy Code will be made by Elementary Business.

5. No agreement prohibited by Title 18, Section 155 has been made.

Dated: August 8, 2025

/s/ Neil Goldstein

NEIL GOLDSTEIN